

County of Placer, California

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2006
(amounts expressed in thousands)**

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Tahoe City Endowment Permanent Fund	Total Nonmajor Governmental Funds
Revenues					
Taxes	\$ 12,063	\$ 4,134	\$ -	\$ -	\$ 16,197
Fines, forfeitures and penalties	137	-	-	-	137
Use of money and property	755	311	276	1	1,343
Intergovernmental	5,074	131	-	-	5,205
Charges for services	6,414	2,050	-	-	8,464
Contributions and donations	319	-	-	-	319
Tobacco settlement	-	-	2,481	-	2,481
Miscellaneous	55	-	-	-	55
Total revenues	<u>24,817</u>	<u>6,626</u>	<u>2,757</u>	<u>1</u>	<u>34,201</u>
Expenditures					
Current:					
General government	3,669	-	35	-	3,704
Public protection	7,136	35	-	-	7,171
Public assistance	4,229	1,584	-	-	5,813
Health and sanitation	537	-	-	-	537
Public ways and facilities	1,436	-	-	-	1,436
Recreation and cultural services	-	135	-	-	135
Education	4,614	-	-	-	4,614
Debt service:					
Principal	27	-	1,050	-	1,077
Interest and fiscal charges	11	27	3,603	-	3,641
Bond issuance costs	-	-	1,876	-	1,876
Payment to refunded bond escrow agent	-	-	1,089	-	1,089
Capital outlay	479	30,022	-	-	30,501
Total expenditures	<u>22,138</u>	<u>31,803</u>	<u>7,653</u>	<u>-</u>	<u>61,594</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,679</u>	<u>(25,177)</u>	<u>(4,896)</u>	<u>1</u>	<u>(27,393)</u>
Other Financing Sources (Uses)					
Proceeds from issuance of refunding debt	-	312	71,142	-	71,454
Premium (discount) on refunding debt	-	-	(1,441)	-	(1,441)
Payment to refunded bond escrow agent	-	-	(52,882)	-	(52,882)
Transfers in	3,833	35,152	3,003	-	41,988
Transfers out	(1,936)	(293)	(14,654)	-	(16,883)
Total other financing sources	<u>1,897</u>	<u>35,171</u>	<u>5,168</u>	<u>-</u>	<u>42,236</u>
Net change in fund balances	4,576	9,994	272	1	14,843
Fund balances, beginning of year, as restated	23,080	17,119	9,194	19	49,412
Fund balances, end of year	<u>\$ 27,656</u>	<u>\$ 27,113</u>	<u>\$ 9,466</u>	<u>\$ 20</u>	<u>\$ 64,255</u>